

Exhibit B



THE CITY OF NEW YORK
DEPARTMENT OF HEALTH AND MENTAL HYGIENE

Michael R. Bloomberg
Mayor

Thomas R. Frieden, M.D., M.P.H.
Commissioner

nyc.gov/health

April 24, 2007

Craig S. Prusher
Vice President, Assistant General Counsel
Government Relations
Burger King Corporation
5505 Blue Lagoon Drive
Miami, Florida 33126

Dear Mr. Prusher:

The Department of Health and Mental Hygiene ("DOHMH") has received Burger King's request for non-binding feedback on its concepts for alternative calorie displays. Thank you for sending the descriptions of these alternate concepts well in advance of the July 1, 2007 implementation date of the new calorie labeling regulation.

As per the New York City Health Code, an alternative design may only be approved if it makes calorie information available at the point of purchase and if it displays calorie information at least as prominently as calorie information would otherwise be displayed using the format proscribed by Section 81.50(b)(1). The Department has determined that the stanchions, counter mats and other proposals submitted by Burger King do not meet these standards.

However, the stanchion design could be approved for drive-through settings, as long as calorie information is clearly visible to customers in vehicles along the drive-through line before they place orders. If you wish to pursue this option for drive through placement, please send an actual size mock up for final approval.

We welcome the opportunity to discuss other preliminary designs with you.

Thank you,

A handwritten signature in black ink, appearing to read "Elliott S. Marcus".

Elliott S. Marcus
Associate Commissioner

cc: T. Merrill
J. Leighton
M. Bassett
L. Silver
C. Manning
R. Edman
A. Caffarelli
C. Young

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